

# SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Dutra Analyst: Darrine Distefano Bill Number: AB 79

Related Bills: See Prior Analysis Telephone: 845-6458 Amended Date: May 27, 2003

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** State Agencies/Reports to the Legislature

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended \_\_\_\_\_.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.

☒ FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO \_\_\_\_\_.

☒ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED December 23, 2002 STILL APPLIES.

☒ OTHER - See comments below.

## SUMMARY

This bill would limit the number of reports made by a state or local agency to the Legislature, Governor, or any state legislative or executive body.

## SUMMARY OF AMENDMENTS

The May 27, 2003, amendments:

- Add the term "public agency" to mean any state or local agency or district, including but not limited to, a school district, the University of California, the California State University, and the California Community Colleges.
- Add the term "written report" to mean a document required by statute to be prepared and submitted to the Legislature, the Governor, or any state legislative or executive body.
- Add "any state legislative or executive body" to the recipients that may or may not receive a written report.
- Add several more reports that would continue to be prepared and submitted to the Legislature, Governor, or any state legislative or executive body.

The implementation considerations discussed in the department's analysis of the bill as amended March 19, 2003, still apply and are included below for the author's convenience. In addition, the May 27<sup>th</sup> amendments resulted in a new technical consideration that is discussed below.

The department's analysis of this bill as amended March 19, 2003, still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
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<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Legislative Director  
Brian Putler

Date  
6/05/03

## **POSITION**

Pending.

## **IMPLEMENTATION CONSIDERATIONS**

It is expected that under this bill, Franchise Tax Board (FTB) would continue the data collection, research, and documentation necessary for its programs and for other state agencies that would continue to request the information. For example, FTB is required annually to report the changes made by Congress to the Internal Revenue Code. This report provides the information needed to consider whether state tax law should be conformed to federal tax law changes. This bill may supersede the present requirement that this report be published. However, it would still be necessary for this data to be developed and to be provided to the Legislature to allow the Legislature to make informed decisions annually on whether to conform state tax law to federal tax law. Therefore, implementing this bill would not significantly impact FTB's programs and operations.

## **TECHNICAL CONSIDERATIONS**

Subdivision (b) would no longer require a report to be submitted unless "the report is specified in subdivision (b)." The amendment has the reports listed under subdivision (c). On page 2, line 15, the author may wish to replace "(b)" with "(c)."

## **LEGISLATIVE STAFF CONTACT**

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